

AIRCRAFT JET FUEL DEALER TAX RETURN

DUE ON OR BEFORE	
[FOID]	YOUR ACCOUNT NO.

BOARD OF EQUALIZATION
FUEL TAXES DIVISION
P O BOX 942879
SACRAMENTO CA 94279-6145

BOARD USE ONLY

RA-B/A	AUD	REG
RR-QS	FILE	REF
EFF		

**READ INSTRUCTIONS
BEFORE PREPARING**

		REPORT WHOLE GALLONS ONLY
1. Total gallons of aircraft jet fuel sold	1.	
2. Total gallons of aircraft jet fuel used by you as an aircraft jet fuel user	2.	
3. Total gallons of aircraft jet fuel sold or used during the month <i>(add lines 1 and 2)</i>	3.	

DEDUCTIONS (Do not include taxable sales on lines 4 through 11.)

4. Aircraft jet fuel sold to the United States Armed Forces <i>(enter from Schedule C)</i>	4.	
5. Aircraft jet fuel sold to aircraft manufacturers <i>(enter from Schedule D)</i>	5.	
6. Aircraft jet fuel sold to air common carriers <i>(enter from Schedule E)</i>	6.	
7. Aircraft jet fuel exported <i>(enter from Schedule F)</i>	7.	
8. Sales of aircraft jet fuel to registered aircraft jet fuel dealers <i>(enter from Schedule G)</i>	8.	
9. Aircraft jet fuel used by you for purposes other than as an aircraft jet fuel user <i>(attach an explanation)</i>	9.	
10. All other exempt sales of aircraft jet fuel <i>(enter from Schedule H)</i>	10.	
11. Total deductions <i>(add lines 4 through 10)</i>	11.	
12. Taxable gallons <i>(subtract line 11 from line 3)</i>	12.	
13. Rate of tax per gallon	13.	.02
14. Total tax due <i>(multiply line 12 by line 13)</i>	14.	
15. Penalty <i>[multiply line 14 by 10% (.10) if payment is made or tax return is filed after due date shown above]</i>	PENALTY 15.	\$
16. INTEREST: One month's interest is due on tax for each month or fraction of a month that payment is delayed after the due date. The adjusted monthly interest rate is	INTEREST 16.	
17. TOTAL AMOUNT DUE AND PAYABLE <i>(add lines 14, 15, and 16)</i>	17.	\$

I hereby certify that this return, including any accompanying schedules and statements, has been examined by me and to the best of my knowledge and belief is a true, correct and complete return.

YOUR SIGNATURE AND TITLE	TELEPHONE NUMBER	DATE
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MAKE CHECK OR MONEY ORDER PAYABLE TO STATE CONTROLLER.
Always write your account number on your check or money order. Make a copy of this document for your records.



Aircraft Jet Fuel Inventory Accountability Worksheet

This worksheet is used to account for your aircraft jet fuel inventory

	FROM SCHEDULE	GALLONS OF AIRCRAFT JET FUEL
1. Beginning inventory of aircraft jet fuel		
2. Instate purchases of aircraft jet fuel	A	
3. Imports of aircraft jet fuel	B	
4. Aircraft jet fuel refined or produced		
5. Total aircraft jet fuel available for sale or use <i>(add lines 1, 2, 3, and 4)</i>		
6. Aircraft jet fuel sold or used	Line 3 of Return	
7. Ending inventory of aircraft jet fuel		
8. Gain or loss <i>(add lines 6 and 7 and then subtract from line 5)</i>		

INSTRUCTIONS

AIRCRAFT JET FUEL DEALER TAX RETURN

GENERAL INFORMATION

Every dealer of aircraft jet fuel will use this tax return to remit the tax imposed on the sale of aircraft jet fuel to an aircraft jet fuel user or on the use of aircraft jet fuel by the dealer as an aircraft jet fuel user. **If you sell ex-tax aircraft jet fuel to other aircraft jet fuel dealers, obtain the aircraft jet fuel account number from each purchaser. If you purchase aircraft jet fuel ex-tax from an aircraft jet fuel dealer, provide the dealer with your aircraft jet fuel account number.**

FILING REQUIREMENTS

If you are required to register as an aircraft jet fuel dealer, you must file an Aircraft Jet Fuel Dealer Return, Inventory Accountability Worksheet (tax return) and supporting schedules with the State Board of Equalization (Board) on a monthly basis. The tax return and any remittance owing, which must be made payable to the State Controller, must be filed on or before the last day of the calendar month following the reporting period to which it relates. Paying your tax or filing your tax return after the due date will result in interest and penalty charges. You must file a tax return even if no tax is due for the reporting period. Your tax return is not considered valid unless it is signed and dated in the space provided at the bottom of the first page. **To prepare the tax return, you must first complete the applicable schedules. Please do not send in blank schedules.**

ACCOUNTABILITY

You must report all transactions required by this tax return on the supporting schedules. The Board will be comparing the information reported on your schedules with information provided by third parties. We will also be comparing your imports and exports of aircraft jet fuel against imports and exports reported to us by other states.

PREPARATION OF SCHEDULES AND INVENTORY ACCOUNTABILITY WORKSHEET

There are supporting schedules and an Inventory Accountability Worksheet included with every Aircraft Jet Fuel Dealer Tax Return. Please complete the appropriate schedules. Totals for Schedules A and B are carried forward to prepare the Inventory Accountability Worksheet. Totals for Schedules C, D, E, F, G, and H are carried forward to the face of the tax return. Photocopy schedules as needed.

SCHEDULE A - Instate Purchases

Use this schedule to report the total gallons of aircraft jet fuel you purchased from suppliers located in the state of California. For each supplier, list the total gallons of aircraft jet fuel purchased for the month.

SCHEDULE B - Imports of Aircraft Jet Fuel

Use this schedule to report the gallons of aircraft jet fuel you imported from other states. Enter (1) Acquired from (Seller's Name and Address), (2) Mode, (3) Point of Origin must be a valid two-character Postal Service abbreviation or Terminal Control Number (TCN), (4) Invoice Date, (5) Invoice Number, and (6) Billed Gallons.

SCHEDULE C - Aircraft Jet Fuel Sold to the Armed Forces of the United States

Use this schedule to report gallons of aircraft jet fuel sold to the United States Armed Forces. For each branch of the United States Armed Forces, list the total gallons of aircraft jet fuel sold for the month.

SCHEDULE D - Aircraft Jet Fuel Sold to Aircraft Manufacturers

Use this schedule to report gallons of aircraft jet fuel sold to a person engaged in the business of constructing or reconstructing by manufacture or assembly of completed aircraft, or modifying, overhauling, repairing, maintaining, or servicing aircraft. Include any gallons of aircraft jet fuel you used as an aircraft manufacturer. For each aircraft manufacturer, list the total gallons of aircraft jet fuel sold for the month.

SCHEDULE E - Aircraft Jet Fuel Sold to Air Common Carriers

Use this schedule to report gallons of aircraft jet fuel sold to an air common carrier engaged in the business of transporting persons or property for hire or compensation under a certificate of public convenience and necessity issued pursuant to the authority of the laws of California, of the United States or of any foreign government. You should keep an exemption certificate on file for each common carrier listed on Schedule E (see Regulation 1137). Please obtain the Certificate of Public Convenience and Necessity issued by the U.S. Department of Transportation. (This is different than the FAA Air Carrier Certificate) from each common carrier to support the tax exempt purchase. For each common carrier, list the total number of gallons of aircraft jet fuel sold for the month.

SCHEDULE F - Aircraft Jet Fuel Exported

Use this schedule to report exports of aircraft jet fuel. Enter (1) Sold to (Purchaser's Name and Address), (2) Mode, (3) Point of Destination must be a valid two-character Postal Service abbreviation or Terminal Control Number (TCN), (4) Invoice Date, (5) Invoice Number, and (6) Billed Gallons.

SCHEDULE G - Sales of Aircraft Jet Fuel to Registered Aircraft Jet Fuel Dealers

Use this schedule to report sales of aircraft jet fuel to California registered dealers of aircraft jet fuel. Obtain each dealer's aircraft jet fuel account number and report it on their schedule. For each sale that you make to a registered dealer, list the total gallons of aircraft jet fuel you sold during the month.

SCHEDULE H - All Other Exempt Sales of Aircraft Jet Fuel

Use this schedule to report exempt sales of aircraft jet fuel for use other than in an aircraft. These would include sales to users other than aircraft jet fuel users and sales to wholesalers or resellers of aircraft jet fuel. For each purchaser, include an explanation for the exemption and the total gallons of aircraft jet fuel sold for the month.

PREPARATION OF INVENTORY ACCOUNTABILITY

- Line 1.** Enter the total gallons of aircraft jet fuel you owned in storage facilities on the first day of this month.
- Line 2.** Enter the total gallons of aircraft jet fuel from Schedule A.
- Line 3.** Enter the total gallons of aircraft jet fuel from Schedule B.
- Line 4.** Enter the total gallons of aircraft jet fuel refined or produced.
- Line 5.** Enter the total gallons of aircraft jet fuel available for sale or use by adding lines 1, 2, 3, and 4.
- Line 6.** Enter the total gallons of aircraft jet fuel sold or used from line 3 of the return.
- Line 7.** Enter the total gallons of aircraft jet fuel you owned in storage facilities on the last day of this month.
- Line 8.** Enter the total gallons of aircraft jet fuel gained or lost during the month by adding lines 6 and 7 and then subtract the result from line 5.

PREPARATION OF THE RETURN

Before completing the tax return, please prepare the applicable schedules and the Inventory Accountability Worksheet.

- Line 1.** Enter the total gallons of aircraft jet fuel you sold during the month.
- Line 2.** Enter the total gallons of aircraft jet fuel you used during the month.
- Line 3.** Enter the total gallons of aircraft jet fuel sold or used during the month by adding lines 1 and 2.
- Line 4.** Enter the total gallons of aircraft jet fuel sold to the Armed Forces of the United States from Schedule C.
- Line 5.** Enter the total gallons of aircraft jet fuel sold to aircraft manufacturers from Schedule D.
- Line 6.** Enter the total gallons of aircraft jet fuel sold to air common carriers from Schedule E.
- Line 7.** Enter the total gallons of aircraft jet fuel exported from Schedule F.
- Line 8.** Enter the total gallons of aircraft jet fuel sold to other aircraft fuel dealers from Schedule G.
- Line 9.** Enter the total gallons of aircraft jet fuel used by you for purposes other than as an aircraft jet fuel user. **You must attach an explanation.**
- Line 10.** Enter the total gallons of all other exempt sales of aircraft jet fuel from Schedule H.
- Line 11.** Enter the total deductions of aircraft jet fuel by adding lines 4 through 10.
- Line 12.** Enter the taxable gallons of aircraft jet fuel by subtracting line 11 from line 3.
- Line 13.** This is the current rate of tax for aircraft jet fuel.
- Line 14.** Enter the amount of tax due by multiplying line 12 by line 13.
- Line 15.** If you pay the tax shown on line 14 or file your tax return after the due date shown on the front of this tax return, you will owe a penalty of 10 percent of the amount of tax due. Enter the penalty by multiplying the tax due on line 14 by 0.10.
- Line 16.** If you pay the tax shown on line 14 after the due date shown on the front of this tax return, you will owe interest. The interest rate noted on the front of this tax return applies for each month, or fraction of a month, that your payment is late. Enter the interest by multiplying the tax due on line 14 by the interest rate shown, then multiply the result by the number of months, or fraction of a month, that have elapsed since the due date.
- Line 17.** Enter the total amount of tax due and payable by adding lines 14, 15, and 16.

MAKE CHECK OR MONEY ORDER PAYABLE TO THE STATE CONTROLLER.

(If additional space is needed, please photocopy the schedule before making entries.)

Page _____ of _____

(a) COMPANY NAME	(b) ACCOUNT NUMBER	(c) MONTH/YEAR
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[illegible]

(Enter this total on line 2 on the Inventory Accountability Worksheet.)

Page _____ of _____

Page _____ of _____

(a) COMPANY NAME	(b) ACCOUNT NUMBER	(c) MONTH/YEAR
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[illegible]

(Enter this total on line 3 on the Inventory Accountability Worksheet.)

Page _____ of _____

(b) ACCOUNT NUMBER

(c) MONTH/YEAR

(Enter this total on line 4 on front of the return.)

Page _____ of _____

(b) ACCOUNT NUMBER

(c) MONTH/YEAR

(Enter this total on line 5 on front of the return.)

Page _____ of _____

(Enter this total on line 6 on front of the return.)

(a) COMPANY NAME	(b) ACCOUNT NUMBER	(c) MONTH/YEAR
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[illegible]

(If additional space is needed, please photocopy the schedule before making entries.)

(a) COMPANY NAME	(b) ACCOUNT NUMBER	(c) MONTH/YEAR
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[illegible]

(Enter total on line 7 on front of the return.)

Page _____ of _____

(Enter this total on line 8 on front of the return.)

(a) COMPANY NAME	(b) ACCOUNT NUMBER	(c) MONTH/YEAR
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[illegible]

(If additional space is needed, please photocopy the schedule before making entries.)

(a) COMPANY NAME	(b) ACCOUNT NUMBER	(c) MONTH/YEAR
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[illegible]

(Enter this total on line 10 on front of the return.)